

# **EXHIBIT C**

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*Attorneys for Ex-Cell-O Machine Tools, Inc.*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re:

DELPHI CORPORATION, *et al.*,  
  
Debtor.

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Chapter 11  
Case No. 05-44481-RDD  
Jointly Administered

DELPHI CORPORATION, *et al.*,  
  
Plaintiffs,  
  
v.

Adversary Proceeding No. 07-02337

EX CELL O MACHINE TOOLS INC.,  
  
Defendant.

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**DECLARATION OF ELIZABETH SITTERLY**

Elizabeth Sitterly declares as follows:

1. I am Chief Legal Counsel North America for MAG IAS, LLC (f/k/a MAG Industrial Automation Systems, LLC, "MAG").
2. I previously served as Assistant General Counsel for MAG from January 2007 until April 2010.
3. I make this Declaration on personal knowledge and upon my review of pertinent business records. If called as a witness, I would testify to these facts.

4. In February 2006, MAG acquired Ex-Cell-O Machine Tools, Inc. ("Ex-Cell-O") and began a wind-down of Ex-Cell-O's operations.

5. MAG/Ex-Cell-O was unaware that Delphi Corporation, *et al.* ("Delphi") had commenced an adversary proceeding against Ex-Cell-O seeking the recovery of \$611,528.10 until on or around March 24, 2010, when Ex-Cell-O was served with the complaint in the above-referenced adversary proceeding ("Complaint").

6. Prior to this time, MAG/Ex-Cell-O had no knowledge of the existence of the above-referenced adversary proceeding or, among other things, the various motions to file the adversary proceeding under seal and extend the time to serve the summons and Complaint.

7. I have reviewed the following affidavits of service and confirmed that MAG/Ex-Cell-O received no notice of any of the various motions to file the adversary proceeding under seal and extend the time to serve the summons and Complaint (collectively, the "Extension Motions"):

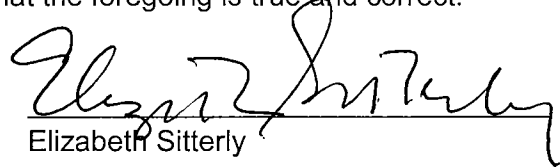
<u>Pleading</u>	<u>Pleading Docket No.</u>	<u>Affidavit of Service Docket No.</u>
Preservation of Estate Claims Procedures Motion	8905	9039
Extension of Avoidance Action Service Deadline Motion	12922	12970
Postconfirmation Extension of Avoidance Action Service Deadline Motion	13361	13415
Supplemental Postconfirmation Extension of Avoidance Action Service Deadline Motion	18952	18967

8. In particular, MAG/Ex-Cell-O never received, nor did it have knowledge of, the Supplemental Postconfirmation Extension of Avoidance Action Service Deadline Motion [Docket No. 18952] ("Fourth Extension Motion") filed on October 2, 2009 or the Postconfirmation Extension of Avoidance Action Service Deadline Order [Docket No. 18999].

9. MAG/Ex-Cell-O did not learn of the Extension Motions until long after the relief requested in the Extension Motions had been granted, and Ex-Cell-O had no opportunity to object to the relief requested in the Extension Motions.

10. Ex-Cell-O has been prejudiced in its ability to defend in the above-referenced adversary proceeding due to, among other things, the wind-down of Ex-Cell-O commencing in 2006 and the delay in receiving notice of the Complaint and the Extension Motions. Among other things, (i) Ex-Cell-O has lost the ability to identify, locate, and preserve records that are relevant to the claims asserted in the Complaint; (ii) Ex-Cell-O/MAG took no steps during the wind-down of Ex-Cell-O to segregate hard copy and electronic business records regarding Delphi; (iii) Ex-Cell-O did not hold exit interviews with employees knowledgeable about Delphi; and (iv) Ex-Cell-O did not keep in contact with former employees knowledgeable about Delphi in case those employees would be needed to provide litigation information or serve as witnesses.

11. I declare under penalty of perjury that the foregoing is true and correct.

  
Elizabeth Sitterly

Executed in Fond du Lac, Wisconsin

On July 8, 2011